

THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS NOTICE OF FORTY-SIXTH OMNIBUS OBJECTION TO CLAIMS SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR IN THE EXHIBIT ATTACHED THERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS THEIR CLAIM(S).

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
DEBTORS' COUNSEL, ERIK ENCARNACION, AT 214-746-7700.**

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007
Shai Y. Waisman
Randi W. Singer

Attorneys for Debtors
and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : Chapter 11 Case No.
:
LEHMAN BROTHERS HOLDINGS INC., et al., : 08-13555 (JMP)
:
Debtors. : (Jointly Administered)
-----X

**NOTICE OF HEARING ON DEBTORS'
FORTY-SIXTH OMNIBUS OBJECTION TO CLAIMS (NO DEBTOR CLAIMS)**

PLEASE TAKE NOTICE that on September 24, 2010, Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), filed their forty-sixth omnibus objection to claims (the "Debtors' Forty-Sixth Omnibus Objection to Claims"), and that a hearing (the "Hearing") to consider the Debtors' Forty-Sixth Omnibus Objection to Claims will be held

before the Honorable James M. Peck, United States Bankruptcy Judge, in Courtroom 601 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on **November 10, 2010 at 10:00 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

PLEASE TAKE FURTHER NOTICE that any responses to the Debtors' Forty-Sixth Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-399 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court's filing system, and (b) by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 (which can be found at www.nysb.uscourts.gov), and served in accordance with General Order M-399, and on (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) attorneys for the Debtors, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Shai Waisman, Esq.); (iii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Andy Velez-Rivera, Esq., Paul Schwartzberg, Esq., Brian Masumoto, Esq., Linda Riffkin, Esq., and Tracy Hope Davis, Esq.); and (iv) attorneys for the official committee of unsecured creditors appointed in these cases, Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, New York, New York 10005 (Attn: Dennis F. Dunne, Esq., Dennis O'Donnell, Esq., and Evan Fleck, Esq.); so as to be so filed and received by no later than **October 27, 2010 at 4:00 p.m. (Eastern Time)** (the "Response Deadline").

PLEASE TAKE FURTHER NOTICE that if no responses are timely filed and served with respect to the Debtors' Forty-Sixth Omnibus Objection to Claims or any claim set forth thereon, the Debtors may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the Debtors' Forty-Sixth Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: September 24, 2010
New York, New York

/s/ Shai Y. Waisman

Shai Y. Waisman
Randi W. Singer

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007

Attorneys for Debtors
and Debtors in Possession

HEARING DATE AND TIME: November 10, 2010 at 10:00 a.m. (Eastern Time)
RESPONSE DEADLINE: October 27, 2010 at 4:00 p.m. (Eastern Time)

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007
Shai Y. Waisman
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Attorneys for Debtors and
Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re : Chapter 11 Case No.
:
LEHMAN BROTHERS HOLDINGS INC., et al. : 08-13555 (JMP)
:
Debtors. : (Jointly Administered)

**DEBTORS' FORTY-SIXTH OMNIBUS
OBJECTION TO CLAIMS (NO DEBTOR CLAIMS)**

**THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN
FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS FORTY-
SIXTH OMNIBUS OBJECTION TO CLAIMS SHOULD REVIEW THE
OMNIBUS OBJECTION TO SEE IF THEIR NAME(S) AND/OR CLAIM(S)
ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR IN THE
EXHIBIT ATTACHED THERETO TO DETERMINE WHETHER THIS
OBJECTION AFFECTS THEIR CLAIM(S).**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
DEBTORS' COUNSEL, ERIK ENCARNACION, AT 214-746-7700.**

TO THE HONORABLE JAMES M. PECK
UNITED STATES BANKRUPTCY JUDGE:

Lehman Brothers Holdings Inc. (“LBHI”) and its affiliated debtors, in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the “Debtors”), respectfully represent:

Relief Requested

1. The Debtors file this forty-sixth omnibus objection to claims (the “Forty-Sixth Omnibus Objection to Claims”) pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the “Procedures Order”) [Docket No. 6664], seeking entry of an order disallowing and expunging the claims listed on Exhibit A annexed hereto.

2. The Debtors have examined the proofs of claim identified on Exhibit A and have determined that the proofs of claim listed on Exhibit A (collectively, the “No Debtor Claims”) violate this Court’s July 2, 2009 order setting forth the procedures and deadlines for filing proofs of claim in these chapter 11 cases (the “Bar Date Order”) [Docket No. 4271], as they were submitted without specifying a case number or a Debtor against whom the claim is asserted. Therefore, the No Debtor Claims do not constitute valid *prima facie* claims, and the Debtors request they be disallowed and expunged in their entirety.

3. The Debtors reserve all their rights to object on any other basis to any No Debtor Claim as to which the Court does not grant the relief requested herein.

Jurisdiction

4. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

Background

5. Commencing on September 15, 2008 and periodically thereafter, LBHI and certain of its subsidiaries commenced with this Court voluntary cases under chapter 11 of title 11 of the Bankruptcy Code. The Debtors' chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b). The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

6. On September 17, 2008, the United States Trustee for the Southern District of New York (the "U.S. Trustee") appointed the statutory committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the "Creditors' Committee").

7. On January 19, 2009, the U.S. Trustee appointed Anton R. Valukas as Examiner in the above-captioned chapter 11 cases (the "Examiner") and by order, dated January 20, 2009 [Docket No. 2583], the Court approved the U.S. Trustee's appointment of the Examiner. The Examiner has filed his report pursuant to section 1106(b) of the Bankruptcy Code [Docket No. 7531].

8. On July 2, 2009, this Court entered the Bar Date Order, which requires, among other things, that each Proof of Claim must "state the name and case number of the *specific* Debtor against which it is filed." (Bar Date Order at 6 (emphasis added).) The Debtors' Proof of Claim form clearly and conspicuously includes the following instruction: "YOU MUST INDICATE THE SPECIFIC DEBTOR AGAINST WHICH YOUR CLAIM IS ASSERTED, INCLUDING THE NAME OF THE DEBTOR AND THE RELATED CASE NUMBER (DEBTORS AND CASE NUMBERS LISTED BELOW), IN THE SPACE ALLOTTED AT THE TOP OF THE CLAIM FORM." Further, the Bar Date Order provides that "any holder of a claim against the Debtors who is required, but fails to file a proof of such claim in accordance

with the Bar Date Order on or before the Bar Date . . . specifying the applicable Debtor and other requirements set forth herein, shall forever be barred, estopped, and enjoined from asserting such claim against the Debtors (or filing a Proof of Claim with respect thereto).” (Bar Date Order at 9-10 (emphasis added).) A copy of the Bar Date Order was made publicly available at <http://www.lehman-docket.com>.

9. Claimants received notice of the Bar Date Order via mail. (See Notice of Deadlines for Filing Proofs of Claim (the “Bar Date Notice”).) The Bar Date Notice, which was also published in The New York Times (International Edition), The Wall Street Journal (International Edition), and The Financial Times, prominently stated in bold-face type that “any creditor who fails to file a Proof of Claim in accordance with the Bar Date Order on or before the Bar Date . . . specifying the applicable Debtor and other requirements set forth in the Bar Date Order, for any claim such creditor holds or wishes to assert against the Debtors, will be forever barred, estopped, and enjoined from asserting such claim (and from filing a Proof of Claim with respect to such claim).” (Bar Date Notice at 6 (emphasis added).)

10. On January 14, 2010, the Court entered the Procedures Order, which authorizes the Debtors, among other things, to file omnibus objections to no more than 500 claims at a time, on various grounds, including those set forth in Bankruptcy Rule 3007(d) and those additional grounds set forth in the Procedures Order.

The No Debtor Claims Should Be Disallowed and Expunged

11. In reviewing the claims filed on the claims register in these cases and maintained by the Court-appointed claims agent, the Debtors have identified the claims on Exhibit A as claims that should be disallowed and expunged on the basis that they were submitted without specifying a case number or a Debtor against whom the claim is asserted. Therefore, the claims listed on Exhibit A do not constitute valid *prima facie* claims.

12. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Oneida Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); *In re Adelphia Commc’ns Corp.*, Ch. 11 Case No. 02-41729 (REG), 2007 Bankr. LEXIS 660 at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

13. The Bar Date Order specifically requires that each Proof of Claim must “state the name and case number of the *specific* Debtor against which it is filed.” (Bar Date Order at 6 (emphasis added).) As this Court has recognized, the Bar Date Order is a unique and highly negotiated document meriting strict compliance with the requirements and procedures set forth therein. *In re Lehman Bros. Holdings, Inc.*, 433 B.R. 113, 118, 127 (Bankr. S.D.N.Y. 2010) (Peck, J.). Moreover, the Debtors’ Proof of Claim form clearly and conspicuously provides the following instruction: “YOU MUST INDICATE THE SPECIFIC DEBTOR AGAINST WHICH YOUR CLAIM IS ASSERTED, INCLUDING THE NAME OF THE DEBTOR AND THE RELATED CASE NUMBER (DEBTORS AND CASE NUMBERS LISTED BELOW), IN THE SPACE ALLOTTED AT THE TOP OF THE CLAIM FORM.” Further, the Bar Date Order provides that “any holder of a claim against the Debtors who is required, but fails to file a proof of such claim in accordance with the Bar Date Order on or before the Bar Date . . . specifying the applicable Debtor and other requirements set forth herein, shall forever be barred, estopped, and enjoined from asserting such claim against the Debtors (or filing a Proof of Claim with respect thereto).” (Bar Date Order at 9-10 (emphasis added).) The No Debtor Claims do not satisfy these requirements.

14. Claimants were specifically provided notice of the need to identify on the proof of claim form the specific Debtor(s) against which they are asserting their claim and the related case number(s). The widely distributed Bar Date Notice included instructions on how to complete the proof of claim forms and a warning that failure to comply with those instructions would result in their claims being barred. (*See* Bar Date Notice at 4, 6.) Nevertheless, these claimants filed the No Debtor Claims without identifying either a case number or the specific Debtor(s) against whom the claim is asserted.

15. Moreover, the No Debtor Claims contain insufficient information on which this Court could reasonably rely to accept the proof of claim as *prima facie* valid. A proof of claim is *prima facie* valid if it “alleges facts sufficient to support a legal liability [of the debtor] to the claimant[.]” *In re Allegheny Int’l, Inc.*, 954 F.2d at 173-74; *see also In re Pinnacle Brands, Inc.*, 259 B.R. 46, 50 (Bankr. D. Del. 2001) (court upheld debtor’s objection to creditor’s proof of claim because creditor could not establish facts necessary to support *prima facie* claim against debtor). For a proof of claim to be legally sufficient, it must: (a) “be in writing;” (b) “make a demand upon the debtor’s estate;” (c) “express the intent to hold the debtor liable for the debt;” (d) “be properly filed;” and (e) “be based upon facts [that] would allow, as a matter of equity . . . the document [to be] accepted as a proof of claim.” *First Nat’l Bank of Fayetteville, Ark. v. Circle J. Dairy, Inc.* (*In re Circle J Dairy, Inc.*), 112 B.R. 297, 299-300 (Bankr. W.D. Ark. 1990). If a claim fails to comply with each of the foregoing requirements, it is not entitled to *prima facie* validity under Bankruptcy Rule 3001. *Ashford v. Consolidated Pioneer Mortgage* (*In re Consolidated Pioneer Mortgage*), 178 B.R. 222, 226 (9th Cir. BAP 1995), *aff’d*, 91 F.3d 151 (9th Cir. 1996). The burden of persuasion is on the holders of the No Debtor Claims to establish a valid claim against the Debtors. By failing to identify any Debtor on their claim form

or any case number, these claimants have not, and cannot, meet that burden. *In re Allegheny Int'l, Inc.*, 954 F.2d 167, 174 (3d Cir. 1992).

16. Furthermore, by comparing the information contained on the No Debtor Claims with the Debtors' schedules (including using combinations of the creditor's name and address, common abbreviations, and d/b/a and f/k/a information), the Debtors have confirmed that the Debtors' schedules do not reflect claims or amounts for claimants holding No Debtor Claims.

17. Because the No Debtor Claims fail to comply with the Bar Date Order's unambiguous direction that claims identify on the proof of claim form the case number and specific Debtor against which the claim is filed, and do not constitute valid *prima facie* claims, the Debtors request that the Court disallow and expunge in their entirety the No Debtor Claims on Exhibit A.

Notice

18. No trustee has been appointed in these chapter 11 cases. The Debtors have served notice of this Forty-Sixth Omnibus Objection to Claims, in accordance with the procedures set forth in the second amended order entered on June 17, 2010 governing case management and administrative procedures [Docket No. 9635], on: (i) each claimant listed on Exhibit A; (ii) the U.S. Trustee; (iii) the attorneys for the Creditors' Committee; (iv) the Securities and Exchange Commission; (v) the Internal Revenue Service; (vi) the United States Attorney for the Southern District of New York; and (vii) all parties who have requested notice in these chapter 11 cases. The Debtors submit that no other or further notice need be provided.

19. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request entry of an order granting the relief requested herein and such other and further relief as is just.

Dated: September 24, 2010
New York, New York

/s/ Shai Y. Waisman

Shai Y. Waisman
Randi W. Singer

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
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Attorneys for Debtors
and Debtors in Possession

EXHIBIT A

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 46: EXHIBIT A - NO DEBTOR CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
1	200 W. MONROE PT LLC C/O MB REAL ESTATE ATTN: MICHELLE O. WIGMORE 230 W. MONROE CHICAGO, IL 60606			01/14/2010	66101	\$4,415.12	No Debtor Claim
2	300 BUSINESS SOLUTIONS LLC 1716 W BYRON STREET UNIT 300 CHICAGO, IL 60613			09/16/2009	13411	\$630.00	No Debtor Claim
3	A B WYAND 14 GROVE TERRACE LONDON, NW5 1PH UNITED KINGDOM			09/10/2009	11344	\$58,750.00	No Debtor Claim
4	A-1 HEATING & COOLING, INC. 2342 AIRPORT ROAD RIFLE, CO 81650			09/21/2009	25112	\$56,531.00	No Debtor Claim
5	A.M. BEST COMPANY, INC. AMBEST ROAD OLDWICK, NJ 08858			09/04/2009	10424	\$150,000.00	No Debtor Claim
6	ACCUITY, INC. 4709 WEST GOLF ROAD SUITE 600 SKOKIE, IL 60076			09/19/2009	19583	\$42,000.00	No Debtor Claim
7	ACTIV FINANCIAL SYSTEMS, INC.* 125 SOUTH WACKER DRIVE, SUITE 2325 CHICAGO, IL 60606			07/24/2009	6085	\$30,850.75	No Debtor Claim
8	AD HOUSE INC 13 CLINTON PLACE NEWARK, NJ 07108			07/27/2009	6389	\$5,000.00	No Debtor Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

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IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 46: EXHIBIT A - NO DEBTOR CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
9	ADULTS & CHILDREN WITH LEARNING & DEVELOPMENT DISABILITIES 807 SOUTH OYSTER BAY ROAD BETHPAGE, NY 11714			09/21/2009	25026	\$250.00	No Debtor Claim
10	AKF ENGINEERS LLP (F/K/A ATKINSON KOVEN FEINBERG ENGINEERS, LLP) ROBERT L'INSALATA 1501 BROADWAY, SUITE 700 NEW YORK, NY 10036			09/10/2009	11335	\$45,678.62	No Debtor Claim
11	AL BROOKS THEATRE TICKET AGENCY 900 WILSHIRE BLVD LOS ANGELES, CA 90017			08/04/2009	7327	\$18,811.00	No Debtor Claim
12	ALEXANDER, DR. WONG KAI SANG 8 LANTANA AVENUE SINGAPORE, 277906			09/21/2009	25082	\$280,741.16	No Debtor Claim
13	ALIER,MAX 2119 BRANCROFT PL NW WASHINGTON, DC			09/18/2009	16047	\$12,500.00	No Debtor Claim
14	ALLISON SMITH COMPANY 2284 MARIETTA BOULEVARD ATLANTA, GA 30318			07/20/2009	5651	\$4,453.17	No Debtor Claim
15	ALTITUDE LANDSCAPE P.O. BOX 1882 EDWARDS, CO 81632			09/21/2009	24627	\$16,539.00	No Debtor Claim
16	ALWAYS IN SEASON INC P.O BOX 271502 HOUSTON, TX 77277-1502			08/31/2009	9947	\$178.28	No Debtor Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

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IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 46: EXHIBIT A - NO DEBTOR CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
17	AMANN ESTABROOK CONSERVATION ASSOCIATES 435 HUDSON ST RM 200 NEW YORK, NY 100143962			07/16/2009	5466	\$541.88	No Debtor Claim
18	AMERICAN RED CROSS MILLBURN 389 MILLBURN AVENUE MILLBURN, NJ 07041			07/20/2009	5603	\$160.00	No Debtor Claim
19	AMSTER ROTHSTEIN & EBENSTEIN LLP 90 PARK AVENUE NEW YORK, NY 10016			09/16/2009	14404	\$9,367.00	No Debtor Claim
20	ANOVA BUSINESS CENTER INC 2900 UNIVERSITY DRIVE CORAL SPRINGS, FL 33065			09/15/2009	12740	\$711.57	No Debtor Claim
21	APPLIED MEDIA TECHNOLOGIES CORPORATION 4091 AMTC CENTER DRIVE CLEARWATER, FL 33764			08/14/2009	8274	\$597.00	No Debtor Claim
22	ARCHIBUS, INC. 18 TREMONT STREET BOSTON, MA 02108			07/15/2009	5356	\$6,000.00	No Debtor Claim
23	ARCHON SOLICITORS MARTIN HOUSE 5 MARTIN LANE LONDON, EC4R 0DP UNITED KINGDOM			08/27/2009	9497	Undetermined	No Debtor Claim
24	ARETE RESEARCH LLC 3 POST OFFICE SQUARE 7TH FLOOR BOSTON, MA 02109			07/27/2009	6262	\$47,200.00	No Debtor Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

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IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 46: EXHIBIT A - NO DEBTOR CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
25	ARMORGROUP NIGERIA LIMITED 22 RAYMOND NJOKU STREET IKOYI LAGOS IKOYI LAGOS STATE NIGERIA, NIGERIA			08/26/2009	9468	\$6,615.00	No Debtor Claim
26	ATLANTIC FORMS AND SYSTEMS, INC. 181 WEST OLD COUNTRY ROAD HICKSVILLE, NY 11801			07/20/2009	5634	\$994.36	No Debtor Claim
27	AUDIO INC 170-172 WEST WESTFIELD AVE ROSELLE PARK, NJ 07204			09/18/2009	18295	\$1,135.66	No Debtor Claim
28	AWG CHARTER SERVICES 4740 S. VALLEY VIEW BLVD. LAS VEGAS, NV 89103			09/14/2009	12088	\$3,162.00	No Debtor Claim
29	AWS TRUEWIND LLC 463 NEW KARNER ROAD ALBANY, NY 12205			07/24/2009	6077	\$23,500.00	No Debtor Claim
30	BANKRUPTCY CREDITORS SVC INC P.O.BOX 559 FREDERICK, MD 21705-0559			07/27/2009	6326	\$360.00	No Debtor Claim
31	BARNETT ASSOCIATES, INC 61 HILTON AVENUE GARDEN CITY, NY 11530			07/20/2009	5685	\$30,000.00	No Debtor Claim
32	BELL NUNNALLY & MARTIN, LLP 3232 MCKINNEY AVE. SOUTH DALLAS, TX 75204			07/16/2009	5405	\$2,527.96	No Debtor Claim
33	BENNETT, CHARLES L 1606 SPENCER AVENUE WILMETTE, IL 60091			09/18/2009	18956	\$310.00	No Debtor Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

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IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 46: EXHIBIT A - NO DEBTOR CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
34	BERKMAN, WILLIAM C/O ASSOCIATED PARTNERS, LP 1230 AVENUE OF THE AMERICAS, SUITE 8C NEW YORK, NY 10020-1513			09/09/2009	11010	\$65,590.15	No Debtor Claim
35	BERRIOS, EVELYN 424 GRAND CONCOURSE BRONX, NY 10451			08/17/2009	8363	Undetermined	No Debtor Claim
36	BEST, ROYSTON GREGORY THE STABLES, HOUBLONS HILL, COOPERSALE, EPPING ESSEX, CM167QL UNITED KINGDOM			09/21/2009	25334	\$1,000,000.00	No Debtor Claim
37	BEZIRK UNTERFRANKEN BEZIRKSTAGSPRASIDENT HERRN ERWIN DOTZEL SILCHERSTR. 5 97074 WURZBURG, GERMANY			08/05/2009	7398	\$14,527,443.20*	No Debtor Claim
38	BILLYBEY FERRY COMPANY, LLC 115 RIVER ROAD SUITE 120 EDGEWATER, NJ 07020			08/03/2009	7171	\$3,965.25	No Debtor Claim
39	BLAKES KINGSTON SMITH & PARTNERS 105 ST PETERS STREET HERTFORDSHIRE, AL1 3EJ UNITED KINGDOM			07/31/2009	6891	Undetermined	No Debtor Claim
40	BOILERMAKER-BLACKSMITH NATL PENSION TR 754 MINNESOTA AVENUE KANSAS CITY, KS 66101			08/31/2009	9807	\$208,180.00	No Debtor Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

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IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 46: EXHIBIT A - NO DEBTOR CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
41	BOILERMAKER-BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101			08/31/2009	9814	\$901,898.00	No Debtor Claim
42	BOILERMAKER-BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101			08/31/2009	9815	\$849,418.00	No Debtor Claim
43	BOILERMAKER-BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101			08/31/2009	9817	\$684,508.00	No Debtor Claim
44	BOILERMAKER-BLACKSMITH NATL PENSION TR 756 MINNESOTA AVE KANSAS CITY, KS 66101			08/31/2009	9868	\$802,988.00	No Debtor Claim
45	BOSTON HARBOR HOTEL 70 ROWES WHARF BOSTON, MA 02110			09/14/2009	12181	\$15,311.37	No Debtor Claim
46	BOSTON IRISH WOLFHOUNDS RUGBY 7 HEREWARD ROAD ROOM 108 NEWTON CENTRE, MA 02459			08/31/2009	9919	\$1,000.00	No Debtor Claim
47	BOVE, RICHARD J. (TRUSTEE) TRUST FBO VICTORIA B VALLEY 1828 SPRUCE STREET PHILADELPHIA, PA 19103-6006			08/07/2009	7688	\$500,000.00	No Debtor Claim
48	BOWNE INTERNATIONAL LTD ONE LONDON WALL LONDON, EC2Y 5AF UNITED KINGDOM			09/21/2009	33515	\$34,647.30	No Debtor Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

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IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 46: EXHIBIT A - NO DEBTOR CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
49	BP ERGO LTD DGP HOUSE LTD, 3RD FLOOR, 88C OLD PRABHADEVI ROAD, MUMBAI, MH 400025 INDIA			09/03/2009	10171	Undetermined	No Debtor Claim
50	BRACEWELL & GIULIANI LLP SOUTH TOWER PENNZOIL PLACE 711 LOUISIANA, SUITE 2900 HOUSTON, TX 77002			07/29/2009	6573	\$283,100.37	No Debtor Claim
51	BREAKAWAY COURIER BOSTON, INC. ATTN TOM CROMWELL 59 TEMPLE PLACE, SUITE 1014 BOSTON, MA 02111			07/13/2009	5300	\$45.36	No Debtor Claim
52	BREHENNEY, MICHAEL J 3 MISSION WAY BARNEGAT, NJ 08005			07/15/2009	5386	\$4,526.00	No Debtor Claim
53	BRITISH LIBRARY, THE ACCOUNTS RECEIVABLE BOSTON SPA WETHERBY, LS23 7BQ UNITED KINGDOM			07/20/2009	5766	\$1,081.00	No Debtor Claim
54	BROADRIDGE INVESTOR COMM SOLUTIONS INC P.O. BOX 23487 NEWARK, NJ 07189			07/30/2009	6711	\$2,520.11	No Debtor Claim
55	BROMLEY BY BOW CENTRE ST. LEONARD'S STREET BROMLEY BY BOW LONDON, E3 3BT UNITED KINGDOM			07/23/2009	6018	\$8,940.00	No Debtor Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

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IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 46: EXHIBIT A - NO DEBTOR CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
56	CACCABELLI, MARC 507 STURBRIDGE COURT FLEMINGTON, NJ 08822			07/20/2009	5609	\$2,215.00	No Debtor Claim
57	CAPITAL CHASE 97 ELSPETH ROAD LONDON, SW11 1DP UNITED KINGDOM			09/18/2009	19186	\$60,000.00	No Debtor Claim
58	CHESTER BOYD LTD NUMBER 1 LINDSAY ST SMITHFIELD LONDON, EC1A 9HP UNITED KINGDOM			08/24/2009	9074	\$14,319.13	No Debtor Claim
59	COMMONWEALTH OF PENNSYLVANIA TSY DEPT TUITION AC PROGRAM C/O HYPERION BROOKFIELD ASSET MANAGEMENT, INC. 200 VESEY STREET NEW YORK, NY 10281-1010			09/22/2009	31834	\$195.93	No Debtor Claim
60	COMMONWELTH OF PA PUBLICA SCHOOLS RETIREMENT SYSTEM C/O HYPERION BROOKFIELD ASSET MANAGEMENT, INC. 200 VESEY STREET NEW YORK, NY 10281-1010			09/22/2009	31833	\$979.66	No Debtor Claim
61	CRIM PO BOX 195387 SAN JUAN, 00919-5387 PUERTO RICO			07/27/2009	6780	\$225,243.61	No Debtor Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

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IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 46: EXHIBIT A - NO DEBTOR CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
62	CUTRO, ROBERT A AND DYAN C CUTRO JTWROS 25 SUTTON PLACE SOUTH APT. #3-J NEW YORK CITY, NY 10022			09/21/2009	24454	\$83,200.00	No Debtor Claim
63	DAV-EL RESERVATIONS SYSTEM, INC. 200 SECOND STREET CHELSEA, MA 02150-1802			09/21/2009	24929	\$87,937.88	No Debtor Claim
64	E-FELLOWS.NET SATTLERSTR. 1 MUNICH, 80331 GERMANY			08/19/2009	8741	\$8,400.00	No Debtor Claim
65	EUROMONITOR INTERNATIONAL 60-61 BRITTON STREET LONDON LONDON, EC1M 5UX UNITED KINGDOM			07/17/2009	5541	\$6,435.50	No Debtor Claim
66	EVEN-ZOHAR, REBECCA & EVEN-ZOHAR, YEHUDA 81 IRVING PLACE/9D NEW YORK, NY 10003			09/18/2009	17618	Undetermined	No Debtor Claim
67	GENERAL MOTORS/GMIM-1 C/O HYPERION BROOKFIELD ASSET MANAGEMENT, INC. 200 VESEY STREET NEW YORK, NY 10281-1010			09/22/2009	31824	\$587.80	No Debtor Claim
68	GEORGIA FIREFIGHTERS PENSION FUND C/O HYPERION BROOKFIELD ASSET MANAGEMENT, INC. 200 VESEY STREET NEW YORK, NY 10281-1010			09/22/2009	31822	\$195.93	No Debtor Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

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IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 46: EXHIBIT A - NO DEBTOR CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
69	GIFFUNI, MATTHEW 353 E 83RD ST, #23H NEW YORK, NY 10028			09/22/2009	26562	\$22,210.00	No Debtor Claim
70	GRAHAM, RICHARD D. 341 PINETREE DR NE ATLANTA, GA 30305			09/01/2009	9996	\$83,427.50	No Debtor Claim
71	HAN, SHANDONG 3-6-3-705 KIBA KOTO-KU, 13 135-0042 JAPAN			08/18/2009	8664	Undetermined	No Debtor Claim
72	HONG KONG DELIVERY COMPANY LTD 7/F CHEUNG HING FACTORY BLDG 12P SMITHFIELD HONG KONG, HONG KONG			09/14/2009	12478	Undetermined	No Debtor Claim
73	INFERENTIAL FOCUS, INC 200 MADISON AVENUE NEW YORK, NY 10016			07/21/2009	5838	\$300,000.00	No Debtor Claim
74	INSULVAIL, LLC P.O. BOX 2888 VAIL, CO 81658			08/17/2009	8599	\$289.90	No Debtor Claim
75	IRAGORRI, JULIAN 66 NINTH AVENUE 5E NEW YORK, NY 10011			07/31/2009	6910	\$97,247.80	No Debtor Claim
76	IRAGORRI, JULIAN PORTER HOUSE CONDOMINIUM 66 9TH AVENUE, APT 5E NEW YORK, NY 10011			07/31/2009	6911	\$32,792.50	No Debtor Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

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IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 46: EXHIBIT A - NO DEBTOR CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
77	IRAGORRI, JULIAN 66 9TH AVENUE 5E NEW YORK, NY 10011			07/31/2009	6912	\$50,000.00	No Debtor Claim
78	JEYDEL, PATRICIA K. 616 SOUTH ORANGE AVE APT 4L MAPLEWOOD, NJ 07040-1040			09/15/2009	12739	\$8,750.00	No Debtor Claim
79	MCKINLEY, MORGAN WELLINGTON HOUSE 125 THE STRAND LONDON, WC2R 0AP UNITED KINGDOM			07/23/2009	5992	\$195,102.00	No Debtor Claim
80	MELTZER, ROSALIE 22 SAGAMORE DRIVE PLAINVIEW, NY 11803			07/27/2009	6376	\$24,889.11	No Debtor Claim
81	MITRE HOUSE PUBLISHING LTD PO BOX 29 SOUTH PETHERTON, TA13 5WE UNITED KINGDOM			08/28/2009	9680	\$0.00	No Debtor Claim
82	PALI INTERNATIONAL 6 DUKE STREET ST JAMES LONDON, SW1 6BN UNITED KINGDOM			09/19/2009	19635	\$34,158.10	No Debtor Claim
83	QUINN, PATRICIO OLAZABAL 1382 - CAPITAL FEDERAL , 1428 ARGENTINA			09/14/2009	12565	\$22,408.29	No Debtor Claim
84	RAMSEY, PETER 97 PINE GROVE AVE SUMMIT, NJ 07901			08/28/2009	9624	\$137,696.00	No Debtor Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

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IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 46: EXHIBIT A - NO DEBTOR CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
85	RIVAS, PEDRO E. BONNETT, FAIRBOURN, FRIEDMAN & BALINT, P.C. ANDREW STEVEN FRIEDMAN 2901 N. CENTRAL PHOENIX, AZ 85012			09/18/2009	17628	\$132,938.54	No Debtor Claim
86	SANDERS, ROBERT M. 500 BUFFALO ROAD MANSFIELD, LA 71052			07/31/2009	6842	\$8,992.88	No Debtor Claim
87	SCHAEFER, MARY C. 3330 FELICITY DR CINCINNATI, OH 45211-5903			07/28/2009	6546	\$5,000.00	No Debtor Claim
88	SCOTT'S FLOWERS ATTN:PAUL DIAZ 15 W 37TH STREET NEW YORK, NY 10018			07/16/2009	5415	\$4,495.39	No Debtor Claim
89	SCOTT'S FLOWERS ATTN: PAUL DIAZ 15 W 37TH STREET NEW YORK, NY 10018			07/16/2009	5416	\$7,052.74	No Debtor Claim
90	SCOTT'S FLOWERS INC. PAUL DIAZ 15 WEST 37TH ST NEW YORK, NY 10158			07/16/2009	5414	\$1,313.52	No Debtor Claim
91	SEI LIBOR PLUS PORTFOLIOS C/O HYPERION BROOKFIELD ASSET MANAGEMENT, INC. 200 VESEY STREET NEW YORK, NY 10281-1010			09/22/2009	31820	\$587.80	No Debtor Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

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IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 46: EXHIBIT A - NO DEBTOR CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
92	SISTERS OF CHARITY OF LEAVENWORTH HEALTH SYSTEMS ATTN: MARK WILKINSON 9801 RENNER BOULEVARD LENEXA, KS 66219			08/17/2009	8519	\$4,736,312.70	No Debtor Claim
93	STANISLAO, SUZANNE D 10 RIDGEVIEW TERRACE GOSHEN, NY 10924			07/31/2009	6892	\$1,023.15	No Debtor Claim
94	STICHTING PENSIONFONDS ABP C/O HYPERION BROOKFIELD ASSET MANAGEMENT, INC. 200 VESEY STREET NEW YORK, NY 10281-1010			09/22/2009	31819	\$881.70	No Debtor Claim
95	STRICKLAND, STEVEN R. 236 WEST PORTAL AVENUE, #559 SAN FRANCISCO, CA 94127-1423			07/22/2009	5916	Undetermined	No Debtor Claim
96	SUDO, YASUKO 7000 BLVD EAST APT 41J GUTTERBERG, NJ 07093-4856			09/15/2009	12952	\$38,135.00	No Debtor Claim
97	TESLUK, THOMAS 925 OENOKE RIDGE ROAD NEW CANAAN, CT 06840			08/24/2009	9188	\$50,000.00	No Debtor Claim
98	TREASURER OF THE STATE OF ILLINOIS UNCLAIMED PROPERTY DIVISION ATTN: ADAM ALSTOTT, LEGAL COUNSEL 1 WEST OLD STREET CAPITOL PLAZA SPRINGFIELD, IL 62701-0210			09/17/2009	15165	\$26,170.02*	No Debtor Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

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IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 46: EXHIBIT A - NO DEBTOR CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
99	TRILANTIC CAPITAL PARTNERS III LP C/O TRILANTIC CAPITAL MANAGEMENT LLC ATTN: CHARLES AYRES 399 PARK AVENUE NEW YORK, NY 10022			09/22/2009	27658	Undetermined	No Debtor Claim
100	UDELHOFEN, MARY F. 200 WYNDEMERE CIR APT #322W WHEATON, IL 60187-2449			09/03/2009	10324	\$0.00	No Debtor Claim
101	UT INVESTMENT MGMT CORP. C/O HYPERION BROOKFIELD ASSET MANAGEMENT, INC. 200 VESEY STREET NEW YORK, NY 10281-1010			09/22/2009	31817	\$195.93	No Debtor Claim
102	WOHLEBER, ROBERT 21 STARBOARD COURT MIRAMAR BEACH, FL 32550-4904			09/14/2009	12216	\$65,590.15	No Debtor Claim
103	ZPR INTERNATIONAL INC. 1642 NORTH VOLUSIA AVENUE ATTN: MAX ZAVANELLI ORANGE CITY, FL 32763			07/28/2009	6530	\$216,000.00	No Debtor Claim
					TOTAL	\$27,549,043.80	

* - Indicates claim contains unliquidated and/or undetermined amounts

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----x
In re : **Chapter 11 Case No.**
LEHMAN BROTHERS HOLDINGS INC., et al., : **08-13555 (JMP)**
Debtors. : **(Jointly Administered)**
-----x

**ORDER GRANTING DEBTORS' FORTY-SIXTH OMNIBUS
OBJECTION TO CLAIMS (NO DEBTOR CLAIMS)**

Upon the forty-sixth omnibus objection to claims, dated September 24, 2010 (the “Forty-Sixth Omnibus Objection to Claims”),¹ of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the “Debtors”), seeking entry of an order, pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664], disallowing and expunging the No Debtor Claims on the grounds that such claims fail to comply with the Bar Date Order and, therefore, do not constitute valid *prima facie* claims, all as more fully described in the Forty-Sixth Omnibus Objection to Claims; and due and proper notice of the Forty-Sixth Omnibus Objection to Claims having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Forty-Sixth Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Forty-Sixth Omnibus Objection to Claims

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Forty-Sixth Omnibus Objection to Claims.

establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefore, it is

ORDERED that the relief requested in the Forty-Sixth Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit 1 annexed hereto (collectively, the “No Debtor Claims”) are disallowed and expunged with prejudice; and it is further

ORDERED that the Debtors have adjourned to the next omnibus hearing date (or as may be further adjourned by the Debtors) the Forty-Sixth Omnibus Objection to Claims with respect to the claims listed on Exhibit 2 annexed hereto; and it is further

ORDERED that this Order supersedes all previous orders regarding the No Debtor Claims listed on Exhibit 1 annexed hereto; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to any claim listed on Exhibit A annexed to the Forty-Sixth Omnibus Objection to Claims that is not listed on Exhibit 1 annexed hereto; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: _____, 2010
New York, New York

UNITED STATES BANKRUPTCY JUDGE